In the High Court of Punjab and Haryana, Chandigarh.

C.W.P. No.7683 of 2007

Date of Decision: 21.5.2007

Pawan Kumar Reyat.

…Petitioner.

Versus

Income Tax Appellate Tribunal and Others.

…Respondents.

CORAM: HON'BLE MR.JUSTICE M.M.KUMAR
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: Mr.Jang Bahadur Singh, Advocate
for the petitioner.

JUDGMENT

M.M.KUMAR, J.

The instant petition has been filed against the order dated 3.7.2006 (Annexure P3) passed by the Income Tax Appellate Tribunal, Chandigarh Bench 'SMC', Chandigarh, on the ground that it was time barred. The petitioner has alternative remedy of appeal under Section 260A of the Income Tax Act, 1961 before the High Court of Judicature of Himachal Pradesh at Shimla as the petitioner is assessed in Himachal Pradesh. The writ petition would not be maintainable in this Court. Therefore, we relegate the petitioner to the remedy of appeal.

Petition stands disposed of in above terms.

(M.M.KUMAR)
Judge

May 21, 2007 **(RAJESH BINDAL)**
dkb **Judge**